

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,627,800	\$2,338,923	\$2,275,356	\$2,060,892	-5.9%	-9.4%
Group Health Insurance	222	\$264,534	\$179,480	\$84,702	\$255,245	-0.9%	201.3%
Non - Certified Salaries	120	\$232,104	\$227,734	\$268,660	\$243,395	1.2%	-9.4%
Teacher Retirement Fund, After 7-1-95	216	\$163,615	\$145,169	\$158,328	\$167,081	0.5%	5.5%
Social Security Certified	212	\$189,982	\$180,805	\$174,752	\$158,537	-4.4%	-9.3%
Textbooks	630	\$73,914	\$67,471	\$32,502	\$141,596	17.6%	335.7%
Transfer Tuition to Other School Corps Within State	561	\$43,688	\$68,893	\$61,502	\$64,686	10.3%	5.2%
Pre-2008 Object Code - Temporary Salaries	130	\$57,362	\$53,709	\$68,360	\$63,183	2.4%	-7.6%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$153,000	\$63,000	NA	-58.8%
Operational Supplies	611	\$50,084	\$48,920	\$70,624	\$59,138	4.2%	-16.3%
Public Employees Retirement Fund	214	\$16,840	\$15,008	\$15,546	\$24,544	9.9%	57.9%
Severance/Early Retirement Pay	213	\$198,630	\$35,446	\$177,993	\$21,772	-42.5%	-87.8%
Other Professional and Technical Services	319	\$40,632	\$31,347	\$15,740	\$20,852	-15.4%	32.5%
Workers Compensation Insurance	225	\$9,782	\$12,298	\$29,107	\$19,550	18.9%	-32.8%
Social Security Noncertified	211	\$23,122	\$20,096	\$20,133	\$18,132	-5.9%	-9.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,019	\$32,815	\$22,074	\$12,283	-20.0%	-44.4%
Overtime Salaries	140	\$17,660	\$14,650	\$14,805	\$11,950	-9.3%	-19.3%
Other Supplies and Materials	615, 660 - 689	\$27,436	\$38,970	\$15,846	\$6,200	-31.1%	-60.9%
Travel	580	\$1,831	\$2,805	\$7,169	\$5,741	33.1%	-19.9%
Dues and Fees	810	\$6,900	\$4,133	\$3,014	\$3,639	-14.8%	20.7%
Instruction Services	311	\$9,283	\$0	\$0	\$2,750	-26.2%	NA
Group Accident Insurance	223	\$7,302	\$6,725	\$4,661	\$2,628	-22.5%	-43.6%
Group Life Insurance	221	\$4,188	\$4,161	\$2,815	\$2,022	-16.6%	-28.2%
Postage and Postage Machine Rental	532	\$3,442	\$2,410	\$1,565	\$1,750	-15.6%	11.8%
Pupil Services	313	\$0	\$0	\$0	\$1,712	NA	NA
Other Technology Hardware	746	\$0	\$0	\$68,053	\$1,167	NA	-98.3%
Telecommunications Equipment	745	\$0	\$0	\$0	\$1,143	NA	NA
Instructional Programs Improvement Services	312	\$1,562	\$488	\$873	\$910	-12.6%	4.2%
Periodicals	650	\$508	\$1,361	\$1,048	\$582	3.5%	-44.4%
Unemployment Insurance	230	\$1,092	\$1,113	\$0	\$298	-27.7%	NA
Library Books	640	\$1,108	\$2,543	\$457	\$295	-28.2%	-35.6%
Other Purchased Services	593	\$0	\$0	\$0	\$285	NA	NA
Computer Hardware	741	\$46	\$0	\$0	\$0	-100.0%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$18,692	\$8,898	\$0	\$0	-100.0%	NA
Equipment	730	\$27,221	\$2,601	\$74,483	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$484	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$945	\$312	\$13,685	\$0	-100.0%	-100.0%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$67,715	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$0	\$39,450	\$0	NA	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$2,180	\$0	NA	-100.0%
Student Academic Achievement Total		\$4,151,810	\$3,617,000	\$3,878,484	\$3,436,958	-4.6%	-11.4%
Student Instructional Support							
Certified Salaries	110	\$342,705	\$310,427	\$341,695	\$356,363	1.0%	4.3%
Non - Certified Salaries	120	\$105,158	\$110,869	\$108,147	\$112,046	1.6%	3.6%
Equipment	730	\$0	\$0	\$0	\$28,672	NA	NA
Group Health Insurance	222	\$114,410	\$77,613	\$41,261	\$27,860	-29.8%	-32.5%
Social Security Certified	212	\$25,487	\$22,880	\$25,654	\$26,803	1.3%	4.5%
Teacher Retirement Fund, After 7-1-95	216	\$32,200	\$26,815	\$29,147	\$23,259	-7.8%	-20.2%
Telephone	531	\$13,434	\$12,766	\$12,764	\$12,749	-1.3%	-0.1%
Public Employees Retirement Fund	214	\$10,197	\$10,035	\$11,036	\$12,645	5.5%	14.6%
Social Security Noncertified	211	\$6,459	\$6,472	\$7,564	\$7,574	4.1%	0.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,840	\$1,859	\$3,836	\$5,986	34.3%	56.0%
Severance/Early Retirement Pay	213	\$5,372	\$5,976	\$5,354	\$5,187	-0.9%	-3.1%
Travel	580	\$404	\$1,383	\$2,739	\$3,047	65.7%	11.3%
Workers Compensation Insurance	225	\$1,658	\$1,812	\$2,945	\$1,985	4.6%	-32.6%
Dues and Fees	810	\$109	\$0	\$0	\$1,296	85.7%	NA
Other Professional and Technical Services	319	\$977	\$475	\$2,296	\$1,068	2.2%	-53.5%
Operational Supplies	611	\$4,359	\$2,722	\$1,011	\$978	-31.2%	-3.2%
Group Accident Insurance	223	\$1,164	\$1,080	\$690	\$503	-18.9%	-27.1%
Group Life Insurance	221	\$741	\$726	\$536	\$385	-15.1%	-28.2%
Official Bond Premiums	525	\$400	\$340	\$340	\$200	-15.9%	-41.2%
Student Instructional Support Total		\$667,075	\$594,251	\$597,016	\$628,605	-1.5%	5.3%
Overhead and Operational							
Non - Certified Salaries	120	\$473,771	\$467,461	\$445,348	\$495,280	1.1%	11.2%
Vehicles	731	\$75,138	\$0	\$81,057	\$168,760	22.4%	108.2%
Heating and Cooling for Buildings - Gas	622	\$116,090	\$146,143	\$130,161	\$155,737	7.6%	19.6%
Food Purchases	614	\$165,127	\$173,053	\$150,921	\$149,226	-2.5%	-1.1%
Certified Salaries	110	\$99,010	\$94,250	\$98,938	\$97,938	-0.3%	-1.0%
Group Health Insurance	222	\$71,799	\$159,345	\$272,420	\$82,295	3.5%	-69.8%
Operational Supplies	611	\$41,079	\$61,116	\$52,364	\$78,549	17.6%	50.0%
Light and Power - Other Than Heating and Cooling	625	\$60,975	\$65,856	\$84,250	\$62,280	0.5%	-26.1%
Gasoline and Lubricants	613	\$62,078	\$58,676	\$67,565	\$54,816	-3.1%	-18.9%
Repairs and Maintenance Services	430	\$81,455	\$111,836	\$72,013	\$46,991	-12.8%	-34.7%
Public Employees Retirement Fund	214	\$33,033	\$25,537	\$36,519	\$40,823	5.4%	11.8%
Social Security Noncertified	211	\$37,085	\$36,857	\$44,097	\$38,907	1.2%	-11.8%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$2,092	\$3,779	\$37,693	\$34,779	101.9%	-7.7%
Insurance	520	\$51,543	\$50,332	\$64,229	\$33,507	-10.2%	-47.8%
Teacher Retirement Fund, After 7-1-95	216	\$9,956	\$14,189	\$11,181	\$16,035	12.7%	43.4%
Water and Sewage	411	\$13,345	\$14,349	\$18,269	\$12,749	-1.1%	-30.2%
Other Group Insurance Authorized by Statute	224	\$19,910	\$15,155	\$15,662	\$12,134	-11.6%	-22.5%
Social Security Certified	212	\$11,566	\$11,492	\$9,173	\$12,079	1.1%	31.7%
Board Member Compensation	115	\$11,884	\$10,000	\$10,000	\$10,000	-4.2%	0.0%
Workers Compensation Insurance	225	\$5,525	\$5,575	\$13,106	\$8,905	12.7%	-32.1%
Board of Education Services	318	\$6,420	\$5,220	\$7,500	\$5,000	-6.1%	-33.3%
Pre-2008 Object Code - Temporary Salaries	130	\$8,262	\$2,072	\$2,107	\$3,796	-17.7%	80.2%
Removal of Refuse and Garbage	412	\$4,837	\$3,241	\$3,480	\$3,786	-5.9%	8.8%
Student Transportation Services	510	\$22,335	\$34,650	\$0	\$3,434	-37.4%	NA
Dues and Fees	810	\$4,321	\$3,271	\$4,107	\$3,288	-6.6%	-20.0%
Advertising	540	\$2,614	\$3,655	\$2,704	\$3,129	4.6%	15.7%
Travel	580	\$3,920	\$2,750	\$1,466	\$3,077	-5.9%	109.8%
Telephone	531	\$2,546	\$2,474	\$2,477	\$2,438	-1.1%	-1.6%
Severance/Early Retirement Pay	213	\$32,475	\$5,959	\$4,760	\$2,423	-47.7%	-49.1%
Staff Services	314	\$3,292	\$3,322	\$2,402	\$2,407	-7.5%	0.2%
Equipment	730	\$3,639	\$1,587	\$1,859	\$2,331	-10.5%	25.4%
Tires and Repairs	612	\$1,273	\$3,932	\$3,040	\$1,525	4.6%	-49.8%
Postage and Postage Machine Rental	532	\$1,746	\$1,776	\$684	\$1,510	-3.6%	120.8%
Textbooks	630	\$383	\$565	\$640	\$769	19.0%	20.1%
Group Life Insurance	221	\$740	\$832	\$701	\$634	-3.8%	-9.6%
Official Bond Premiums	525	\$434	\$361	\$388	\$572	7.1%	47.4%
Data Processing Services	316	\$14,417	\$7,890	\$6,928	\$562	-55.6%	-91.9%
Miscellaneous Objects	876 - 899	\$147	\$62	\$75	\$447	32.0%	496.0%
Group Accident Insurance	223	\$844	\$976	\$591	\$405	-16.8%	-31.4%
Bank Service Charges	871	\$0	\$4	\$222	\$312	NA	40.9%
Unemployment Insurance	230	\$2,349	\$3,312	\$0	\$79	-57.2%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$11,460	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,743	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$563	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$1,573,220	\$1,612,909	\$1,761,095	\$1,653,713	1.3%	-6.1%
Non Operational							
Redemption of Principal	831	\$647,860	\$55,741	\$1,222,198	\$1,418,542	21.6%	16.1%
Construction Services	450	\$52,784	\$338,535	\$1,488,003	\$333,525	58.5%	-77.6%
Buildings	720	\$1,581	\$960	\$75,677	\$158,255	216.3%	109.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$111,711	\$89,526	NA	-19.9%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$53,578	\$76,013	\$112,891	\$85,878	12.5%	-23.9%
Equipment	730	\$178,564	\$167,734	\$77,969	\$80,103	-18.2%	2.7%
Non - Certified Salaries	120	\$49,837	\$57,925	\$58,023	\$61,675	5.5%	6.3%
Certified Salaries	110	\$48,016	\$37,322	\$37,296	\$38,240	-5.5%	2.5%
Rentals	440	\$29,146	\$29,961	\$28,880	\$28,248	-0.8%	-2.2%
Miscellaneous Objects	876 - 899	\$0	\$0	\$7,200	\$5,400	NA	-25.0%
Social Security Noncertified	211	\$2,623	\$4,051	\$4,439	\$4,718	15.8%	6.3%
Social Security Certified	212	\$3,673	\$2,872	\$2,841	\$2,926	-5.5%	3.0%
Workers Compensation Insurance	225	\$1,913	\$2,106	\$3,927	\$2,647	8.5%	-32.6%
Improvements Other Than Buildings	715	\$23,584	\$2,381	\$34	\$2,438	-43.3%	7020.6%
Awards	875	\$0	\$2,000	\$1,000	\$1,000	NA	0.0%
Other Supplies and Materials	615. 660 - 689	\$627,571	\$1,184,000	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$440	\$200	\$0	NA	-100.0%
Interest	832	\$4,580	\$2,744	\$42,857	-\$38,885	NA	-190.7%
Non Operational Total		\$1,725,309	\$1,964,785	\$3,275,147	\$2,274,235	7.1%	-30.6%
Grand Total		\$8,117,415	\$7,788,945	\$9,511,741	\$7,993,511	-0.4%	-16.0%